

EXHIBIT A

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UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA
Northern Division

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

vs.

DAVID B. KAPLAN, ESQ.,
SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS, LLC,
SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS INTERNATIONAL, LTD.,
and MANNA INTERNATIONAL
ENTERPRISES, INC.,

Defendants,

and

LISA M. KAPLAN,
THE WATER-WALKING
FOUNDATION, INC., and
MANNA INVESTMENTS, LLC,

Relief Defendants.

Case No. 3:13-cv-00270-MMD-VPC

Honorable Miranda Du

**FINAL JUDGMENT AS TO RELIEF
DEFENDANT LISA M. KAPLAN**

1 The Securities and Exchange Commission having filed a Complaint, Relief Defendant Lisa M.
2 Kaplan (“Relief Defendant”) having entered a general appearance; consented to the Court’s jurisdiction
3 over Relief Defendant and the subject matter of this action; consented to entry of this Final Judgment
4 without admitting or denying the allegations of the Complaint (except as to jurisdiction and except as
5 otherwise provided herein in paragraph VI); waived findings of fact and conclusions of law; and waived
6 any right to appeal from this Final Judgment:

7 I.

8 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Relief Defendant
9 is liable for disgorgement of \$340,764.75, representing funds received as a result of the conduct alleged
10 in the Complaint, together with prejudgment interest thereon in the amount of \$26,762.65. Relief
11 Defendant shall partially satisfy this obligation through the transfer of balances held in the frozen
12 accounts after entry of this Final Judgment, as set forth in paragraphs II to V below. Any amounts paid
13 toward disgorgement by Relief Defendant shall be credited against the amount Defendants have been
14 ordered to disgorge.

15 The Commission may enforce the Court’s judgment for disgorgement and prejudgment interest
16 by moving for civil contempt (and/or through other collection procedures authorized by law) at any time
17 after 14 days following entry of this Final Judgment. Relief Defendant shall pay post judgment interest
18 on any delinquent amounts pursuant to 28 U.S.C. § 1961. The Commission shall hold the funds,
19 together with any interest and income earned thereon (collectively, the “Fund”), pending further order of
20 the Court.

21 The Commission may propose a plan to distribute the Fund subject to the Court’s approval.
22 Such a plan may provide that the Fund shall be distributed pursuant to the Fair Fund provisions of
23 Section 308(a) of the Sarbanes-Oxley Act of 2002. The Court shall retain jurisdiction over the
24 administration of any distribution of the Fund. If the Commission staff determines that the Fund will not
25 be distributed, the Commission shall send the funds paid pursuant to this Final Judgment to the United
26 States Treasury.

27 II.

28 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that within 3 days after being

served with a copy of this Final Judgment, TD Ameritrade (“TD Ameritrade”) shall transfer the entire balance of the following TD Ameritrade account which was frozen pursuant to an Order of this Court to the Commission:

Account Owner	Acct. Ending in:
Kaplan, Lisa M.	#XXX-2764

TD Ameritrade may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. TD Ameritrade also may transfer these funds by certified check, bank cashier’s check, or United States postal money order payable to the Securities and Exchange Commission, which shall be delivered or mailed to

Enterprise Services Center
Accounts Receivable Branch
6500 South MacArthur Boulevard
Oklahoma City, OK 73169

and shall be accompanied by a letter identifying the case title, civil action number, and name of this Court; and specifying that payment is made pursuant to this Final Judgment.

III.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that within 3 days after being served with a copy of this Final Judgment, Wells Fargo Bank, N.A. (“Wells Fargo”) shall transfer the entire balance of the following Wells Fargo accounts which were frozen pursuant to an Order of this Court to the Commission:

Account Owner	Acct. Ending in:
Kaplan, Lisa & David B.	#XXX-2016
Kaplan, Lisa & David B.	#XXX-9299

Wells Fargo may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. Wells

Fargo also may transfer these funds by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission, which shall be delivered or mailed to

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and shall be accompanied by a letter identifying the case title, civil action number, and name of this Court; and specifying that payment is made pursuant to this Final Judgment.

IV.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that within 3 days after being served with a copy of this Final Judgment, Spokane Teachers Credit Union ("STCU") shall transfer the entire balance of the following STCU account which was frozen pursuant to an Order of this Court to the Commission:

Account Owner	Acct. Ending in:
Kaplan, David B. and Lisa M. Cassie Kaplan House Savings	#XXX-4124
Kaplan, David B. and Lisa M.	#XXX-2526

STCU may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. STCU also may transfer these funds by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission, which shall be delivered or mailed to

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and shall be accompanied by a letter identifying the case title, civil action number, and name of this Court; and specifying that payment is made pursuant to this Final Judgment.

V.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that within 3 days after being served with a copy of this Final Judgment, JPMorgan Chase Bank, N.A. ("JPMC") shall transfer the

entire balance of the following JPMC account which was frozen pursuant to an Order of this Court to the Commission:

Account Owner	Acct. Ending in:
Kaplan, Lisa M.	#XXX-1795

JPMC may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. JPMC also may transfer these funds by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission, which shall be delivered or mailed to

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Oklahoma City, OK 73169

and shall be accompanied by a letter identifying the case title, civil action number, and name of this Court; and specifying that payment is made pursuant to this Final Judgment.

VI.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent is incorporated herein with the same force and effect as if fully set forth herein, and that Relief Defendant shall comply with all of the undertakings and agreements set forth therein.

VII.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, solely for purposes of exceptions to discharge set forth in Section 523 of the Bankruptcy Code, 11 U.S.C. § 523, the allegations in the complaint are true and admitted by Relief Defendant, and further, any debt for disgorgement, prejudgment interest, or other amounts due by Relief Defendant under this Final Judgment or any other judgment, order, consent order, decree or settlement agreement entered in connection with this proceeding, is a debt for the violation of the federal securities laws or any regulation or order issued under such laws, as set forth in Section 523(a)(19) of the Bankruptcy Code, 11 U.S.C. § 523(a)(19).

VIII.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court shall retain jurisdiction of this matter for the purposes of enforcing the terms of this Final Judgment.

Dated: _____, 2017

The Honorable Miranda Du
United States District Judge